lowa Department of Revenue www.state.ia.us/tax

W. 🚇								
	For Calendar Year 2003 or fiscal	year beginning	,2003, a	nd ending	, 200 _	- Iowa Fid	uciary Returr	
Naı	PLEASE PRINT OR TYPE me of Estate or Trust				Dept. of Revenue	e No.	Check one:	
Nai	me, Address, and Title of Fiduciary				Federal Identifica	ition No.	☐ Simple Trust☐ Complex Trust	
Naı	me of Attorney	Attorno	ey's Phone Numb	per	Iowa County in w estate is pending		Bankruptcy Estate If trust, check one:	
Add	dress (Number and Street)	City	State Zip	o Code	Probate No.		☐ Testamentary ☐ Inter Vivos	
repres	rization is granted to the attorney listed sentative before the lowa Department of prior returns been filed for this estate of	Revenue and	to make written o	r oral prese	ntations on behalf	of the trust or estate.		
	1. Dividends (enter full amount)							
	2. Interest							
INCOME	3. Income from partnerships and other							
	4. Net rents and royalties							
	5. Net business and farm income or loss							
	6. Net gain (loss) from capital assets							
	7. Add gains excluded under section8. Ordinary gains (losses) (attach fed							
	9. Other income (state nature of inco							
	10. Total income (add lines 1 through s	•					4	
	11. Interest (enter on Schedule D, pag							
	12. Taxes (enter on Schedule D, page							
	13. Fiduciary fees (enter on Schedule							
	14. Charitable deduction (from income in compliance with Will or Trust instrument)14.							
SZ	15. Attorney, accountant, and return p							
ဍ	16. Other deductions not subject to 2% floor (enter on Schedule D, page 2)16.							
\overline{c}	17. Allowable miscellaneous itemized	deductions (er	nter on Schedule	D, page 2)	17			
DEDUCTION	18. Total (add lines 11 through 17)					18.		
	19. Balance (subtract line 18 from line	10)				19.		
_	20. Distributions to beneficiaries (complete		-					
	21. Federal estate tax attributable to in							
	22. Total (add lines 20 and 21)							
	23. Taxable income of fiduciary (line 1 Residents complete lines 24-33. Nonro					23.		
	24. Compute tax from rate Schedule E							
X	25. Iowa lump sum tax (attach federal							
	26. Iowa minimum tax (attach IA 6251							
	27. Tax before credits (add lines 24 th	•						
SIDENT UTED T	28. Personal exemption credit							
R R	29. Out-of-state tax credit (attach copy							
_ 0	30. Motor fuel tax credit (attach Sched	iule IA 4136)			30			
	31. Other credits				31			
	32. Total credits (add lines 28 through	31)				32.		
	33. Tax liability: Residents subtract line	e 32 from 27. I	Nonresidents ente	er amount fr	om line 20, Sched	lule C 33.		
× H	34. Tax paid with additional lowa Fiduo35. Refund: If line 34 is larger than line	ciary Income T	ax Payment Vouc	her		34.		
7 5								
	36. Amount due: If line 34 is less than	line 33, enter	the difference			36.		
SIGN	DECLARATION : The undersigned her been duly examined; that to the best k required by the income tax law of the may be disclosed to tax officials of and Signature of fiduciary or officer representing	knowledge and State of Iowa a other state or	d belief of the und and the rules and	lersigned, it regulations	is a true, correct s issued under au	and complete return thority thereof. Note:	for the taxable year as	
o, I	Signature of preparer other than fiduciary	Prepa	arer's ID No.	Addre	ess		Date	

Fiduciary Schedules A, B, C, D and E

Schedule A - Background Information: Answer	er all applicable quest	ions.	y concauted his	<u> </u>			
Date estate was opened or created		2. Date of decedent's death					
Decedent's business or occupation		4. Decedent's age at death					
5. Was a decedent's final return filed? ☐ Yes ☐ No	0	6. Did will of decedent create trust? ☐ Yes ☐ No					
7. Did decedent file IOWA return(s) up to the date	Did decedent file IOWA return(s) up to the date of death? Yes No If no, attach earnings statement or explanatory affidavit.						
3. Enter decedent's name, address, and Social Security Number on returns filed:							
	,						
Name and Social Security Number of decedent's	spouse, if any:						
10. Enter name(s) of executor(s):							
11. Enter date(s) and amount(s) of executor's fees	paid to executor(s):						
12. Had federal audit been made on prior returns of				s? 🗆 Yes 🗆 No			
13. Have expenses of administration or selling expenses been deducted for federal estate tax purposes? Yes No							
 Have expenses of administration of selling expenses been deducted for rederal estate tax purposes: ☐ Yes ☐ No Did you as fiduciary withhold on income distributions made to nonresident beneficiaries? ☐ Yes ☐ No 							
15. Does the estate/trust elect to recognize the gain				T _{No}			
Schedule B - Beneficiaries' Shares of Income							
— Demonstrate Online of moons			<u> </u>	TOTALS			
	Beneficiary A	Beneficiary B	Beneficiary C	TOTALS			
1. Names of each beneficiary							
2. Social Security Number							
3. Address							
4. Iowa resident (Yes/No)							
5. Net short-term capital gains							
6. Net long-term capital gain (100%)							
7. Depreciation and depletion							
8. Ordinary income subject to Iowa income tax							
9. Income not subject to lowa income tax							
10. Excess deductions							
REGARDING IOWA NONRESIDENT INCOME							
11. lowa income tax withheld, if any							
12. Withholding agent's identification number	i	<u> </u>					
Schedule C - Computation of Nonresident's 1		Schedule D - Explana	-	1			
1. Federal taxable income from federal 1041		Line No.	Explanation	Amount			
2. Interest and dividends from federal securities							
3. Balance: Subtract line 2 from line 1							
Deduction taken for state income tax Interest and dividends from foreign, state and	4						
municipal securities	5						
6. Gains excluded by IRC 641(c) trusts only	6						
7. Exemption credit from federal 1041	7						
8. Adjusted taxable income: Add lines 3 through 7	8						
9. Compute tax on the amount shown on line 8							
using Schedule E							
10. Personal exemption credit							
Tax before being prorated Nonresident percentage: Divide amount on line	11						
23, page 1, by amount on line 8, Schedule C. This may not be greater than 100%	12%	Schedule E - Tax Ra	ates	Of Evenes			
13. Multiply line 11 by percentage on line 12	13	Over But Not Over	Tax Ra	Of Excess ate Over			
14. lowa lump sum tax: Attach federal schedule 4972	14	\$ 0 \$ 1,224					
15. lowa minimum tax: Attach IA6251	15	1,224 2,448 2,448 4,896	•	. ,			
16. Balance: Add lines 13, 14 and 15	16	4,896 11,016	72.71 + (4.50)% x 4,896)			
17. Motor fuel tax credit: Attach IA4136	17	11,016 18,360 18,360 24,480	•	. ,			
18. Other credits	18	24,480 36,720	`	. ,			
19. Total credits: Add lines 17 and 18	19	36,720 55,080		2% x 36,720)			
20. Total tax liability: Subtract line 19 from line 16.	20	55,080 over	3,480.57 + (8.98				
Enter on line 33, page 1				63-001b (9/12/03)			